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38834 7590 07/11/2007

WESTERMAN, HATTORI, DANIELS & ADRIAN, LLP
 1250 CONNECTICUT AVENUE, NW
 SUITE 700
 WASHINGTON, DC 20036

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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/006,790	12/04/2001	Tomoaki Masuda	04558/059001	9906

TITLE OF INVENTION: OPTICAL COMPENSATING FILM, POLARIZING PLATE AND A LIQUID CRYSTAL DISPLAY USING THE SAME

APPLN. TYPE	SMALL ENTITY	ISSUE FEE DUE	PUBLICATION FEE DUE	PREV. PAID ISSUE FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1440	\$300	\$0	\$1740	10/11/2007

EXAMINER	ART UNIT	CLASS-SUBCLASS
NGUYEN, DUNG T	2871	349-122000

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).
 Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
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2. For printing on the patent front page, list
 (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1 Westerman, Hattori
 2 Daniels & Adrian
 3 LLP

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

NITTO DENKO CORPORATION

Ibaraki-shi, Osaka, JAPAN

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are submitted:

4b. Payment of Fee(s): (Please first reapply any previously paid issue fee shown above)

Issue Fee
 Publication Fee (No small entity discount permitted)
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5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

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Date 10-04-2007

Typed or printed name _____

Nicolas E. Seckel

Registration No. 44,373

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